

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORIGINAL SIDE
INCOME TAX APPEAL NO. 154 OF 2003

The Commissioner of Income-tax-3,
Mumbai-20

Appellant

vs.

Dr.Beck & Co. (India) Ltd.

Respondent

Mr.R.Asokan i/b. Mr.K.B.Rao for the appellant.

**CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.**

DATED : 23rd September 2004

P.C.

Heard.

2. The issue raised in the appeal stands answered by the Division Bench judgment of this Court in the case of Commissioner of Income Tax v. Sudarshan Chemicals Industries Ltd. & ors., 245 ITR 769.

3. However, the learned counsel for the revenue submits that the said judgment is under challenge in appeal before the Supreme Court. Even if that be so, in so far as we are concerned, the controversy stands concluded by the Division Bench judgment of this Court.

4. No substantial question of law arises.

5. Appeal is dismissed in limine.

(R.M. LODHA, J.)

(J.P. DEVADHAR,J.)